

Exhibit VIII.B.5. (cont.)



Department Of Economic Development and Planning

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June 9, 2014
New York State Gaming Commission
P.O. Box 7500
Schenectady, NY 12301-7500

Dear New York State Gaming Commission:

I am the Director of Tioga County Economic Development & Planning and am proud to provide this letter identifying Tioga Downs Racetrack, LLC's long standing commitment to Tioga County and the Southern Tier Region.

Tioga Downs has been included in many regional and local economic plans since it opened in 2006. I would like to highlight some examples of references to Tioga Downs in regional and local economic plans:

- 1.) The "Tioga County 2013 Visitor Research" prepared by Young Strategies, Inc. in March, 2014.
- 2.) The "NY Rising Community Reconstruction Plan" Application Report in March, 2014.
- 3.) The "2014 Tourism Marketing Plan", prepared by Tioga County Tourism.
- 4.) The Greater Nichols 2020 Plan: "Building a More Vibrant Community through Cooperative Action", prepared by Cornell University in January, 2006.
- 5.) The "Tioga County 2010 Strategic Plan" completed in March, 2005.

These reports demonstrate that Tioga Downs is strongly considered and a critical element of all regional and local economic plans. In fact, the Tioga County 2010 Strategic Plan (March 2005) specifically identified the idle Tioga Park facility as a potential opportunity for development.

Tioga County leaders have made clear the importance of Tioga Downs by consistently recognizing the site in past and current economic development plans. It is widely acknowledged that Tioga Downs' growth will provide a positive economic impact to the region. I anticipate that Tioga Downs will continue to be named in future regional and local economic plans that affect Tioga County.

Sincerely,

Lee Ann Tinney, Director
Tioga County Economic Development & Planning